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May 11, 2011

The Honorable Robert D. Drain  
United States Bankruptcy Court  
Southern District of New York  
300 Quarropas Street  
White Plains, NY 10601-4140

In re: Morgan & Finnegan LLP.  
Ch. 7 Case No. 09-11203 (RDD)

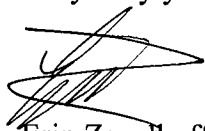
Dear Judge Drain:

This firm is counsel to Roy Babitt, Trustee for the chapter 7 estate of Morgan & Finnegan L.L.P.

The Trustee wishes to inform the Court that upon consultation with the office of the United States Trustee, he respectfully withdraws the Supplemental Application to Employ Receivable Management Services Corporation as Recovery Agent for the Estate (related document(s) 44, 43) filed by Alan Nisselson on behalf of Roy Babitt on May 5, 2011 [Docket No.136 ].

If you have any questions, please do not hesitate to contact the undersigned directly. Thank you for your courtesies and consideration in this matter.

Very truly yours,



Erin Zavalkoff-Babej